

167 or has recovered his competency, an order shall be entered to that  
 168 effect, and the guardian shall file a final accounting. Upon hearing  
 169 after notice to the former ward and to the Veterans Administration  
 170 as in case of other accounts, upon approval of the final accounting,  
 171 and upon delivery to the ward of the assets due him from the guar-  
 172 dian, the guardian shall be discharged and his sureties released.

173 22. Nothing contained in this act shall be construed to abrogate,  
 174 modify or in any manner affect pending proceedings under chapter  
 175 five hundred forty-two and one-tenth (542.1), Code, 1939, and all  
 176 such pending proceedings shall continue under the provisions of this  
 177 act.

Approved February 20, 1945.

## CHAPTER 231

### EMBEZZLEMENT

S. F. 218

AN ACT to amend section thirteen thousand twenty-seven (13027), code, 1939, and to repeal section thirteen thousand twenty-nine (13029), code, 1939, relating to embezzlement and the penalty therefor.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section thirteen thousand twenty-seven (13027), Code,  
 2 1939, is hereby amended by changing the period (.) at the end of line  
 3 eight (8), subsection four (4), to a semi-colon (;) and adding there-  
 4 to the following: "and an offer to return and account for, or the actual  
 5 return and accounting for, such funds or property so embezzled as  
 6 herein defined shall not relieve such defaulting officer from the crime  
 7 of larceny by embezzlement or the punishment therefor as fixed in  
 8 section 13028, Code, 1939."

1 SEC. 2. Section thirteen thousand twenty-nine (13029), Code, 1939,  
 2 is hereby repealed.

1 SEC. 3. Section thirteen thousand twenty-seven (13,027), Code,  
 2 1939, is further amended by inserting after the word "of" in line four  
 3 (4) of subsection four (4) thereof, the following: "larceny by".

Approved April 10, 1945.